



CSL/SEC/CS/PROC/CNSLT/2026/2

March 16, 2026

**CORRIGENDUM 2 TO OPEN TENDER ENQUIRY**

**ENGAGEMENT OF ASSURANCE PROVIDER FOR BRSR CORE FOR THE FY 2025-26 IN TERMS OF REGULATION 34(2)(f) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Tender Ref. No. CSL/SEC/CS/PROC/CNSLT/2026/2 Dated March 03, 2026  
Corrigendum 1 Ref. No. CSL/SEC/CS/PROC/CNSLT/2026/2 Dated March 06, 2026

- Subsequent to the Open Tender Enquiry, please be informed that, **the last date and time for receipt of bids has been extended to March 26, 2026, upto 15:00 hrs.** Accordingly the date and time of opening of technical bid is changed to March 26, 2026 at 15:05 hrs.
- A pre-bid meeting as intimated was held on March 11, 2026 at 15:00 hrs. The reply to the clarifications sought by the proposed bidders for the tender for engagement of Assurance Provider for BRSR Core is given below:

| Sl. No. | Clarification  | Reply  |
|---------|--|--|
| 1.      | Whether the Assurance to be provided is a Reasonable Assurance or a Limited Assurance? | Reasonable Assurance. However, it may be noted that in order to avoid unintended consequences that arise from the linkage of "assurance" with the financial audit domain, where terms like "reasonable assurance" carry specific implications, SEBI has modified the term to 'Assurance'.<br><br>Please refer to the agenda of the meeting of SEBI published in this regard in the following link:<br><a href="https://www.sebi.gov.in/sebi_data/meetingfiles/dec-2024/1735040682024_1.pdf">https://www.sebi.gov.in/sebi_data/meetingfiles/dec-2024/1735040682024_1.pdf</a><br><br>Accordingly the work should be executed in line with the guideline issued by SEBI in this regard. |
| 2.      | Whether physical site visits are required?   | Bidders may conduct site visits as required. No separate reimbursement will be provided for travel or accommodation or related expenses. Bidders must factor these costs into their financial quote.   |
| 3.      | Whether this is the first year for BRSR Core Assurance?                                | Yes, this is the first year that an Assurance for BRSR Core is being undertaken for CSL.   |
| 4.      | Is the Assurance to be provided on a standalone basis?                                 | Yes, the Assurance for BRSR Core is to be provided to Cochin Shipyard Limited for FY 2025-26 on a standalone basis.  |



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| 5. | How many operational units does CSL have?   | <p>CSL has 5 operational units, the details of which are as given below:</p> <ol style="list-style-type: none"> <li>1. CSL Main Unit - Shipbuilding &amp; Ship Repair facility at located at Perumanoor P.O., Kochi;</li> <li>2. International Ship Repair Facility (ISRF) located at Cochin Port Premises, Willingdon Island, Kochi;</li> <li>3. CSL Mumbai Ship Repair Unit (CMSRU), Located at Mumbai Port Premises, Mumbai;</li> <li>4. CSL Kolkata Ship Repair Unit (CKSRU), located at Syama Prasad Mookerjee Port Premises, Kolkata; and</li> <li>5. CSL Andaman &amp; Nicobar Ship Repair Unit (CANSRU) at Marine Dockyard, Sri Vijaya Puram (Port Blair).</li> </ol> <p>Further, CSL also has a Marine Engineering Training Institute (METI) located at Kochi.</p>   |
| 7. | Which is the major unit of CSL?   | Major unit of CSL is its Kochi Unit located at Perumanoor P.O.  |
| 8. | Which standards are acceptable for providing Assurance? Is <b>AA1000AS</b> acceptable for this purpose? | <p>The assurance provider may appropriately use a globally accepted assurance standard on sustainability / non-financial reporting such as the International Standard on Assurance Engagements (ISAE) 3000, International Standard on Sustainability Assurance (ISSA) 5000 or assurance standards issued by The Institute of Chartered Accountants of India (ICAI), such as Standard on Sustainability Assurance Engagements (SSAE) 3000 or Standard on Assurance Engagements (SAE) 3410 "Assurance Engagements on Greenhouse Gas Statements".</p> <p>Accordingly, AA1000AS can be used if it is a globally accepted assurance standard on sustainability / non-financial reporting as per the above data.</p> <p>Please refer to the clarification given by SEBI to Question No. 8 of Section – V of the FAQs for LODR Regulations issued by SEBI, which can be accessed from the following link:<br/> <a href="https://www.sebi.gov.in/sebi_data/faqfiles/apr-2025/1745399101865.pdf">https://www.sebi.gov.in/sebi_data/faqfiles/apr-2025/1745399101865.pdf</a></p> <p>Accordingly, the work should be executed in line with the above clarification issued by SEBI in this regard.</p> |

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| 9.  | Approximately by when would CSL require the BRSR Core Assurance Report? | The BRSR Report will be shared with the Assurance Provider after the finalisation of the audited financial statements. CSL expects to receive the BRSR Core Assurance Report approximately by the end of June 2026. However, the exact timeline will depend on the date on which CSL shares the BRSR Report with the Assurance Provider. The selected Assurance Provider shall submit the BRSR Core Assurance Report to CSL within <b>30 (thirty) days</b> from the date of sharing of the BRSR Report by CSL. |
| 10. | Will CSL provide accommodation arrangements for the visiting team?      | Accommodation will not be provided by CSL. However, CSL may facilitate suitable accommodation arrangements for the visiting team, if required. However, the cost of accommodation shall be borne by the Assurance Provider and the payment shall be settled directly by the Assurance Provider with the hotel/accommodation provider. Accordingly, the bidders are advised to factor such expenses into their financial quotation.   |

3. All other terms and conditions and scope of services shall remain unchanged.

Thanking You,

For **Cochin Shipyard Limited**

**Syamkamal N**  
Company Secretary